

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	06/28/23	0.4 Call with S. Rufo, M. Schierholt (KPMG) and M. Port (Lordstown) regarding financial reporting procedures in the ongoing bankruptcy process including Lordstown management reporting plan for pre and post-petition general ledgers, update, as of 06/28/23, to current team members, and timing of Q2 close procedures.	0.4	\$ 350	\$ 140.00
Mark Schierholt	06/28/23	0.4 Call with S. Rufo, M. Schierholt (KPMG) and M. Port (Lordstown) regarding financial reporting procedures in the ongoing bankruptcy process including Lordstown management reporting plan for pre and post-petition general ledgers, update, as of 06/28/23, to current team members, and timing of Q2 close procedures.	0.4	\$ 450	\$ 180.00
Mark Schierholt	07/14/23	(0.4) Continuation of call with just S. Rufo, M. Schierholt (KPMG), M. Port, and A. Kroll (Lordstown) regarding update, as of 07/14/23, from Lordstown management on Q2 accounting matters and timing of our Q2 review procedures.	0.4	\$ 450	\$ 180.00
Sara Rufo	07/14/23	(0.4) Continuation of call with just S. Rufo, M. Schierholt (KPMG), M. Port, and A. Kroll (Lordstown) regarding update, as of 07/14/23, from Lordstown management on Q2 accounting matters and timing of our Q2 review procedures.	0.4	\$ 350	\$ 140.00
Mark Schierholt	07/14/23	(0.5) Call with S. Stelk, S. Rufo, M. Schierholt (KPMG), M. Port, and A. Kroll (Lordstown) regarding update, as of 07/14/23, to the ongoing bankruptcy process, timing relating to Q2 review procedures, and update on the Company's Q2 technical accounting matters.	0.5	\$ 450	\$ 225.00
Sara Rufo	07/14/23	(0.5) Call with S. Stelk, S. Rufo, M. Schierholt (KPMG), M. Port, and A. Kroll (Lordstown) regarding update, as of 07/14/23, to the ongoing bankruptcy process, timing relating to Q2 review procedures, and update on the Company's Q2 technical accounting matters.	0.5	\$ 350	\$ 175.00
Sara Rufo	07/18/23	(0.5) Call with S. Stelk, S. Rufo, M. Schierholt, D. Schultz (KPMG) regarding update, as of 07/18/23, to the ongoing bankruptcy process and update on the company's Q2 timing and Q2 technical accounting matters, overall update to EQCR based on discussions with client and to provide insight on technical accounting matters.	0.5	\$ 350	\$ 175.00

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Mark Schierholt	07/18/23	(0.5) Call with S. Stelk, S. Rufo, M. Schierholt, D. Schultz (KPMG) regarding update, as of 07/18/23, to the ongoing bankruptcy process and update on the company's Q2 timing and Q2 technical accounting matters, overall update to EQCR based on discussions with client and to provide insight on technical accounting matters.	0.5	\$ 450	\$ 225.00
Darrin Schultz	07/18/23	(0.5) Call with S. Stelk, S. Rufo, M. Schierholt, D. Schultz (KPMG) regarding update, as of 07/18/23, to the ongoing bankruptcy process and update on the company's Q2 timing and Q2 technical accounting matters, overall update to EQCR based on discussions with client and to provide insight on technical accounting matters.	0.5	\$ 500	\$ 250.00
Sarah Pencak	07/20/23	Rolled forward the Q2 PBC request list and sent for Manager review.	0.2	\$ 300	\$ 60.00
Sara Rufo	07/21/23	(0.3) Manager review of Q2 PBC list, as of 07/21/23, to confirm our request list for Q2 review procedures was complete.	0.3	\$ 350	\$ 105.00
Sarah Pencak	07/21/23	Updated the Q2 PBC request list, as of 07/21/23, based on comments received from Manager and sent to the client.	0.3	\$ 300	\$ 90.00
Sarah Pencak	07/26/23	(0.4) Updated the Q2 project plan, as of 07/26/23, in order to align with client priorities.	0.4	\$ 300	\$ 120.00
Sarah Pencak	07/26/23	(0.8) Analyzed, as of 07/26/23, Lordstown management NRV percentage to determine it was completely / accurately calculated.	0.8	\$ 300	\$ 240.00
Sarah Pencak	07/27/23	(0.1) Finalized the cash flow / balance sheet analytics to send to management for questions over fluctuations that need further explanation.	0.1	\$ 300	\$ 30.00
Dan Varnish	07/27/23	(0.2) Updated, as of 07/27/23, the date / background description for 3526 letter to Audit Committee to reflect new interim review report release date / description of services into the new workpaper	0.2	\$ 300	\$ 60.00
Sarah Pencak	07/27/23	(0.3) Updated LCNRV calculation, as of 07/27/23, based on review comments from S. Rufo (KPMG).	0.3	\$ 300	\$ 90.00
Sarah Pencak	07/27/23	0.4 Calculated updated materiality for the quarter using company's updated forecast.	0.4	\$ 300	\$ 120.00
Sarah Pencak	07/27/23	(0.5) Prepared Q2 balance sheet analytic in order to identify fluctuations that need explanations, concurrently populating relevant explanations as part of our required quarterly review procedures.	0.5	\$ 300	\$ 150.00

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Name	Date	Description	Hours	Rate	Amount
Sarah Pencak	07/27/23	(0.7) Prepared quarter review related workpaper documentation regarding Board of Directors minutes, inspecting them as part of our quarterly review procedures.	0.7	\$ 300	\$ 210.00
Sarah Pencak	07/27/23	(0.9) Prepared Q2 cash flow analytic as part of our required quarterly review procedures.	0.9	\$ 300	\$ 270.00
Sara Rufo	07/27/23	1.0 Performed Manager review, as of 07/27/23, of Q2 review workpapers (pre-engagement workpapers) as these documents are required to be reviewed as part of our quarterly review documentation.	1.0	\$ 350	\$ 350.00
Dan Varnish	07/27/23	(1.9) Incorporated balances into KPMG income statement fluctuation workpaper to identify significant fluctuations in Lordstown income statement amounts that need further clarification.	1.9	\$ 300	\$ 570.00
Dan Varnish	07/27/23	(2.2) Analyzed, as of 07/27/23, the company's account reconciliations for as part of our review of the Q2 quarterly analytical review of the Company quarterly financial information.	2.2	\$ 300	\$ 660.00
Melina Lynn	07/31/23	Reviewed, as of 07/31/23, the Board of Director minutes to evaluate if there were any new items discussed that the engagement team should be aware of, concurrently updating the file with the new minutes that had become available to use for documentation of these meetings along with the key points discussed within.	0.5	\$ 250	\$ 125.00
Sarah Pencak	07/31/23	(0.6) Drafted the Q2 Audit Committee slide deck as part of our required communication procedures.	0.6	\$ 300	\$ 180.00
Sarah Pencak	07/31/23	(0.7) Drafted legal letters to be sent to both internal / external counsel in order to confirm legal consultation / representation provided as part of our quarterly procedures.	0.7	\$ 300	\$ 210.00
Sarah Pencak	07/31/23	(0.9) Drafted a Q2 materiality memo for the purposes of documenting how we calculated our materiality for our Q2 review procedures.	0.9	\$ 300	\$ 270.00
Melina Lynn	07/31/23	(1.0) Prepared Q2 income statement analytic workpaper as part of our required quarterly review procedures.	1.0	\$ 250	\$ 250.00
Melina Lynn	07/31/23	Researched, as of 07/31/23, the individuals related to Lordstown audit to draft/send an independence compliance email to all persons affiliated with the Lordstown audit as well as track all responses.	1.0	\$ 250	\$ 250.00

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Name	Date	Description	Hours	Rate	Amount
Sara Rufo	07/31/23	(1.1) Continue, as of 07/31/23, Manager review of Q2 workpapers (relating to Board minutes) to gain insight into the entity screen as these documents are required to be reviewed as part of our quarterly review documentation.	1.1	\$ 350	\$ 385.00
Sarah Pencak	07/31/23	(1.2) Analyzed, as of 07/31/23, management's impairment memo as part of our quarterly review procedures.	1.2	\$ 300	\$ 360.00
Melina Lynn	07/31/23	(1.5) Researched, as of 07/31/23, concurrently documenting the Analyst reports related to Lordstown from refinitiv.com to gain insight into the company events.	1.5	\$ 250	\$ 375.00
Melina Lynn	07/31/23	(1.6) Researched, as of 07/31/23, concurrently documenting SEC filing publications related to Lordstown for Q2 to gain insight into the current company events.	1.6	\$ 250	\$ 400.00
Melina Lynn	07/31/23	(2.9) Continue, from earlier on 7/31/23, to research, concurrently document SEC filing publications related to Lordstown for Q2 to gain insight into the current company events.	2.9	\$ 250	\$ 725.00
Sara Rufo	08/01/23	(0.5) Call with M. Port (LMC), B. Sauer, P. English (Deloitte) and S. Rufo (KPMG) to discuss timing of 10-Q PBCs and questions that arose from review of trial balance and accounting memos.	0.5	\$ 350	\$ 175.00
Sara Rufo	08/01/23	(0.5) Manager review, as of 08/01/23, of Q2 accounting memos as these documents are required to be reviewed as part of our quarterly review documentation.	0.5	\$ 350	\$ 175.00
Melina Lynn	08/01/23	Tracked, concurrently documenting responses to independence compliance email sent to all persons affiliated with the Lordstown audit.	0.5	\$ 250	\$ 125.00
Sarah Pencak	08/01/23	(0.8) Continued, as of 08/01/23, to analyze management's impairment memo as part of our quarterly review procedures.	0.8	\$ 300	\$ 240.00
Melina Lynn	08/01/23	(3.5) Continued, as of 08/01/23, to prepare Q2 income statement analytic as part of our required quarterly review procedures.	3.5	\$ 250	\$ 875.00
Melina Lynn	08/02/23	(0.5) Drafted the Board of Directors representation letter, concurrently filling out all instances of meetings of the Board.	0.5	\$ 250	\$ 125.00
Melina Lynn	08/02/23	Updated tracking for responses received, as of 8/2, for legal letters sent to litigation firms, concurrently uploading these letters to the audit file.	0.5	\$ 250	\$ 125.00

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Sarah Pencak	08/02/23	(0.6) Updated the LCNRV test work, as of 08/02/23, based on an updated calculation provided by management.	0.6	\$ 300	\$ 180.00
Melina Lynn	08/02/23	Continue, as of 08/02/23, to track, concurrently documenting responses to independence email sent to all persons affiliated with the Lordstown audit.	0.7	\$ 250	\$ 175.00
Melina Lynn	08/02/23	(0.9) Began drafting the management representation letter.	0.9	\$ 250	\$ 225.00
Sarah Pencak	08/02/23	(1.2) Analyzed management's inventory write down memo, as of 08/02/23, as part of quarterly review procedures.	1.2	\$ 300	\$ 360.00
Dan Varnish	08/02/23	(1.2) Prepared Q2 balance sheet analytic workpaper as part of our required quarterly review procedures.	1.2	\$ 300	\$ 360.00
Dan Varnish	08/02/23	(1.5) Performed analytical review of the Company's income statement as part of our required quarterly review procedures.	1.5	\$ 300	\$ 450.00
Melina Lynn	08/02/23	(1.6) Continued, as of 08/02/23, to prepare Q2 income statement analytic as part of our required quarterly review procedures.	1.6	\$ 250	\$ 400.00
Sara Rufo	08/02/23	(1.8) Continue, as of 08/02/23, Manager review of Q2 workpapers (independence workpapers) as these documents are required to be reviewed as part of our quarterly review documentation.	1.8	\$ 350	\$ 630.00
Melina Lynn	08/02/23	Compare, as of 08/02/23, last quarter and this quarter's inventory memos, concurrently comparing them to the LCNRV calculation in order to tie out amounts that are mentioned within this memo.	2.8	\$ 250	\$ 700.00
Sara Rufo	08/03/23	(0.1) Call with P. English (Deloitte) and S. Rufo (KPMG) who is assisting Lordstown management with Q2, discussed ongoing Q2 work including accounting disclosure checklist and accounting	0.1	\$ 350	\$ 35.00
Dan Varnish	08/03/23	(0.3) Continue, as of 08/03/23, to update the date / background description for 3526 letter to Audit Committee to reflect new interim review report release date and description of services into the new workpaper reference.	0.3	\$ 300	\$ 90.00
Sarah Pencak	08/03/23	(0.4) Discussed, as of 08/03/23, the Q2 Audit Committee slide deck as part of our quarterly communication requirements with S. Rufo and S. Pencak (KPMG).	0.4	\$ 300	\$ 120.00

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Sara Rufo	08/03/23	(0.4) Discussed, as of 08/03/23, the Q2 Audit Committee slide deck as part of our quarterly communication requirements with S. Rufo and S. Pencak (KPMG).	0.4	\$ 350	\$ 140.00
Melina Lynn	08/03/23	Continue, as of 08/03/23, to track, concurrently documenting responses to independence email sent to all persons affiliated with the Lordstown audit as well as finalizing documentation for independence workpapers for audit file.	0.5	\$ 250	\$ 125.00
Melina Lynn	08/03/23	Drafted the Board of Directors representation letter, concurrently filling out all instances of meetings of the Board.	0.6	\$ 250	\$ 150.00
Sarah Pencak	08/03/23	(0.8) Continued, as of 08/03/23, to analyze management's impairment memo as part of our quarterly review procedures.	0.8	\$ 300	\$ 240.00
Dan Varnish	08/03/23	(1.2) Continued, as of 08/03/23, to perform analytical review of the company's income statement as part of our required quarterly review procedures.	1.2	\$ 300	\$ 360.00
Sarah Pencak	08/03/23	(1.2) Recalculated, as of 08/03/23, management's PPE impairment calculation as part of our quarterly review procedures.	1.2	\$ 300	\$ 360.00
Melina Lynn	08/03/23	Began to prepare the presentation of the trial balance with subtotals / account headers to facilitate review as well as to assist in calculations / tie-outs.	1.4	\$ 250	\$ 350.00
Sara Rufo	08/03/23	(2.0) Continue, as of 08/03/23, Manager review of Q2 workpapers (primarily BS analytic and independence work) as these documents are required to be reviewed as part of our quarterly review documentation.	2.0	\$ 350	\$ 700.00
Dan Varnish	08/03/23	Drafted Lordstown management representation letter for Manager review (1.5). Drafted Lordstown board minutes representation letter for Manager review (0.8).	2.3	\$ 300	\$ 690.00
Sarah Pencak	08/04/23	(0.1) Drafted and sent an additional legal confirmation letter to additional legal firm assisting with bankruptcy proceedings in order to confirm legal consultation / representation provided as part of our quarterly procedures.	0.1	\$ 300	\$ 30.00
Sara Rufo	08/04/23	(0.5) Call with M. Port (LMC), B. Sauer, P. English (Deloitte) and S. Rufo (KPMG) to discuss questions from review of company Q2 PBCs.	0.5	\$ 350	\$ 175.00
Sara Rufo	08/04/23	0.5 Draft emails to team to provide updates, as of 08/04/23, on Q2 status.	0.5	\$ 350	\$ 175.00

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Scott Stelk	08/04/23	Partner review, as of 08/04/23, of Q2 workpaper documentation (primarily: Materiality, Independence Workpapers, PL and BS analytics).	2.5	\$ 500	\$ 1,250.00
Melina Lynn	08/04/23	Continue, as of 08/04/23, to prepare the presentation of the trial balance with subtotals / account headers to facilitate review as well as to assist in calculations / tie-outs.	3.0	\$ 250	\$ 750.00
Sara Rufo	08/07/23	(0.1) Call with external and internal legal counsel to receive update, as of 08/07/23, on the company's ongoing legal matters where S&C is external counsel with M. Schierholt, S. Rufo (KPMG), J. Croke (S&C), and M. Leonard (Lordstown).	0.1	\$ 350	\$ 35.00
Mark Schierholt	08/07/23	(0.1) Call with external and internal legal counsel to receive update, as of 08/07/23, on the company's ongoing legal matters where S&C is external counsel with M. Schierholt, S. Rufo (KPMG), J. Croke (S&C), and M. Leonard (Lordstown).	0.1	\$ 450	\$ 45.00
Sarah Pencak	08/07/23	(0.2) Call regarding updates, as of 08/07/23, to the Q2 Audit Committee slide deck as part of our quarterly communication requirements and to review of the AC slide deck with S. Stelk, S. Rufo, S. Pencak (KPMG).	0.2	\$ 300	\$ 60.00
Sara Rufo	08/07/23	(0.2) Call regarding updates, as of 08/07/23, to the Q2 Audit Committee slide deck as part of our quarterly communication requirements and to review of the AC slide deck with S. Stelk, S. Rufo, S. Pencak (KPMG).	0.2	\$ 350	\$ 70.00
Scott Stelk	08/07/23	(0.2) Call regarding updates, as of 08/07/23, to the Q2 Audit Committee slide deck as part of our quarterly communication requirements and to review of the AC slide deck with S. Stelk, S. Rufo, S. Pencak (KPMG).	0.2	\$ 500	\$ 100.00
Sara Rufo	08/07/23	(0.2) Call to further discuss required updates, as of 08/07/23, within the Q2 Audit Committee slide deck with S. Rufo, S. Pencak (KPMG).	0.2	\$ 350	\$ 70.00
Sarah Pencak	08/07/23	(0.2) Call to further discuss required updates, as of 08/07/23, within the Q2 Audit Committee slide deck with S. Rufo, S. Pencak (KPMG).	0.2	\$ 300	\$ 60.00
Sarah Pencak	08/07/23	(0.2) Created a list of outstanding documents that Lordstown management needs to provide us, as of 8/7, to complete our test work.	0.2	\$ 300	\$ 60.00
Sarah Pencak	08/07/23	(0.2) Updated the write down of inventory memo documentation, as of 08/07/23, based on an updated version of the memo provided by management.	0.2	\$ 300	\$ 60.00

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Name	Date	Description	Hours	Rate	Amount
Sarah Pencak	08/07/23	(0.3) Updated our documentation around management's impairment calculation, as of 08/07/23, based on an updated version from management.	0.3	\$ 300	\$ 90.00
Sarah Pencak	08/07/23	(0.3) Updated our documentation around management's impairment memo, as of 08/07/23, based on an updated version from management.	0.3	\$ 300	\$ 90.00
Mark Schierholt	08/07/23	(0.4) Call with Lordstown's internal legal counsel to receive update, as of 08/07/23, on the company's ongoing legal matters with M. Schierholt, S. Rufo (KPMG) and M. Leonard (Lordstown).	0.4	\$ 450	\$ 180.00
Sara Rufo	08/07/23	(0.4) Call with Lordstown's internal legal counsel to receive update, as of 08/07/23, on the company's ongoing legal matters with M. Schierholt, S. Rufo (KPMG) and M. Leonard (Lordstown).	0.4	\$ 350	\$ 140.00
Sara Rufo	08/07/23	(0.5) Call regarding update, as of 08/07/23, to Q2 work performed, questions arising from Manager and Partner review, and providing update on company legal matters and overall status update between Partners and Managers to discuss overall quarter timing and provide updates from discussions from client with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 350	\$ 175.00
Mark Schierholt	08/07/23	(0.5) Call regarding update, as of 08/07/23, to Q2 work performed, questions arising from Manager and Partner review, and providing update on company legal matters and overall status update between Partners and Managers to discuss overall quarter timing and provide updates from discussions from client with S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 450	\$ 225.00
Scott Stelk	08/07/23	Call with external and internal legal counsel to receive update, as of 08/07/23, on the company's ongoing legal matters where S&C is external counsel.	0.5	\$ 500	\$ 250.00
Scott Stelk	08/07/23	Partner review, as of 08/07/23, of Q2 workpaper documentation (primarily: Lordstown Management's Accounting memos around Impairment / Going Concern).	0.5	\$ 500	\$ 250.00
Sarah Pencak	08/07/23	(0.6) Continue, as of 08/07/23, to prepare quarter review related workpapers related to understanding the entity which is a required screen in our quarter file in order to document our insight of the entity.	0.6	\$ 300	\$ 180.00
Dan Varnish	08/07/23	(0.6) Generated, concurrently documenting workpaper related to KPMG's Independence Compliance System.	0.6	\$ 300	\$ 180.00

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Name	Date	Description	Hours	Rate	Amount
Dan Varnish	08/07/23	(1.1) Performed analytical review, as of 08/07/23, of the company's cash flow statement as part of our required quarterly review procedures.	1.1	\$ 300	\$ 330.00
Sarah Pencak	08/07/23	(1.1) Updated Q2 Audit Committee slide deck documentation, as of 08/07/23, based on review comments from Manager / Partner.	1.1	\$ 300	\$ 330.00
Sara Rufo	08/07/23	Continue, as of 08/07/23, Manager review of Q2 workpapers (AC deck), concurrently updating after Partner review.	1.7	\$ 350	\$ 595.00
Sarah Pencak	08/08/23	(0.1) Call to discuss questions on company's impairment technical accounting memo with S. Pencak (KPMG) and K. Moser (Lordstown).	0.1	\$ 300	\$ 30.00
Sarah Pencak	08/08/23	(0.1) Continue, as of 08/08/23, to update Q2 Audit Committee slide deck and sent to Manager for review.	0.1	\$ 300	\$ 30.00
Sarah Pencak	08/08/23	(0.1) Documented the client's payment of PCAOB fees as part of our required quarterly review procedures.	0.1	\$ 300	\$ 30.00
Melina Lynn	08/08/23	(0.2) Upload updated version of the Sentinel Tree with the organizational chart approved by M. Port (Controller - Lordstown) into the audit file.	0.2	\$ 250	\$ 50.00
Sara Rufo	08/08/23	(0.3) Call to discuss Partner comment on the Audit Committee slide deck from and the client's inventory write down calculation with S. Rufo, S. Pencak (KPMG).	0.3	\$ 350	\$ 105.00
Sara Rufo	08/08/23	(0.4) Call to discuss updates, as of 08/08/23, to the AC slide deck and questions on documentation around the inventory write down and impairment memos with S. Rufo, S. Pencak (KPMG).	0.4	\$ 350	\$ 140.00
Sarah Pencak	08/08/23	(0.4) Call to discuss updates, as of 08/08/23, to the AC slide deck and questions on documentation around the inventory write down and impairment memos with S. Rufo, S. Pencak (KPMG).	0.4	\$ 300	\$ 120.00
Sara Rufo	08/08/23	(0.5) Call with M. Port (LMC) and S. Rufo (KPMG) to discuss questions on timing of company 10-Q draft and supporting schedules.	0.5	\$ 350	\$ 175.00
Sarah Pencak	08/08/23	(0.7) Continue, as of 08/08/23, to update the write down of inventory memo based on an updated version provided by management.	0.7	\$ 300	\$ 210.00
Dan Varnish	08/08/23	(0.7) Updated balance sheet analytics, as of 08/08/23, for explanations provided by Lordstown management.	0.7	\$ 300	\$ 210.00
Melina Lynn	08/08/23	(0.8) Review, concurrently updating, as of 08/08/23, the current Sentinel Tree based on comparison to Q1 as well as research / label all new members.	0.8	\$ 250	\$ 200.00

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Dan Varnish	08/08/23	(0.8) Updated income statement analytics, as of 08/08/23, for explanations provided by Lordstown management.	0.8	\$ 300	\$ 240.00
Scott Stelk	08/08/23	Partner review, as of 08/08/23, of Q2 workpaper documentation (primarily: Pre-engagement).	2.5	\$ 500	\$ 1,250.00
Sara Rufo	08/08/23	Continue, as of 08/08/23, Manager review of Q2 workpapers (Inventory LCNRV calculation /memo), concurrently clearing review notes left on previous workpapers that the team addressed.	3.2	\$ 350	\$ 1,120.00
Darrin Schultz	08/09/23	Discussion with S. Stelk and D. Schultz (KPMG) regarding my comments on the Lordstown Q2 2023 Interim Review Audit Committee Presentation.	0.2	\$ 500	\$ 100.00
Sarah Pencak	08/09/23	(0.3) Call to discuss Partner comments on the Audit Committee slide deck from and the client's inventory write down calculation with S. Rufo, S. Pencak (KPMG).	0.3	\$ 300	\$ 90.00
Sarah Pencak	08/09/23	(0.3) Continue, as of 08/09/23, to update Q2 Audit Committee slide deck based on Partner comments.	0.3	\$ 300	\$ 90.00
Darrin Schultz	08/09/23	EQCR review, as of 08/09/23, of Lordstown Q2 2023 Interim Review Audit Committee Presentation	0.3	\$ 500	\$ 150.00
Dan Varnish	08/09/23	(0.4) Analyzed fluctuations in cash flow analytic, as of 08/09/23, concurrently providing explanations for fluctuations.	0.4	\$ 300	\$ 120.00
Sara Rufo	08/09/23	(0.5) Call to discuss the company legal accrual and prepetition liabilities disclosed in the 10-Q with M. Schierholt, S. Rufo (KPMG), A. Kroll, and M. Port (Lordstown).	0.5	\$ 350	\$ 175.00
Mark Schierholt	08/09/23	(0.5) Call to discuss the company legal accrual and prepetition liabilities disclosed in the 10-Q with M. Schierholt, S. Rufo (KPMG), A. Kroll, and M. Port (Lordstown).	0.5	\$ 450	\$ 225.00
Sara Rufo	08/09/23	(0.5) Call with M. Port (LMC) and S. Rufo (KPMG) to discuss questions on company Q2 impairment analysis.	0.5	\$ 350	\$ 175.00
Dan Varnish	08/09/23	(0.5) Updated balances, as of 08/09/23, within the income statement analytic to reflect updated financials received from Lordstown management.	0.5	\$ 300	\$ 150.00
Sarah Pencak	08/09/23	(0.6) Continue, as of 08/09/23, to prepare quarter review related workpapers, the Non-GAAP screen which is a required screen in our quarter file to assess any non-GAAP policies.	0.6	\$ 300	\$ 180.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Dan Varnish	08/09/23	(0.6) Updated balances, as of 08/09/23, within balance sheet analytic to reflect updated financials received from Lordstown management.	0.6	\$ 300	\$ 180.00
Darrin Schultz	08/09/23	EQCR review, as of 08/09/23, of the KPMG Q2 2023 interim Review KcW File Screens ready for SEC RP review.	1.0	\$ 500	\$ 500.00
Mark Schierholt	08/09/23	(1.5) Managing Director review, as of 08/09/23, of the company's draft Q2 Form 10-Q.	1.5	\$ 450	\$ 675.00
Sara Rufo	08/09/23	Manager review, as of 08/09/23, of the company's draft 10-Q document.	2.5	\$ 350	\$ 875.00
Sarah Pencak	08/10/23	(0.2) Finalized the Q2 Audit Committee slide deck as part of our required quarterly communications.	0.2	\$ 300	\$ 60.00
Sarah Pencak	08/10/23	(0.2) Updated the minutes representation letter, as of 08/10/23, as part of our quarterly review requirements and sent to the client for review.	0.2	\$ 300	\$ 60.00
Sarah Pencak	08/10/23	(0.2) Updated, as of 08/10/23, our documentation over the trial balance based on a new version of the trial balance provided by management.	0.2	\$ 300	\$ 60.00
Sarah Pencak	08/10/23	(0.3) Identified remaining quarterly tasks that need to be completed as part of our review requirements before the company files.	0.3	\$ 300	\$ 90.00
Sarah Pencak	08/10/23	(0.3) Perform tie out, as of 08/10/23, concurrently prepare footnote 8 and 9 of the 10Q.	0.3	\$ 300	\$ 90.00
Sarah Pencak	08/10/23	(0.3) Senior Associate review of footnote 1 tie out, as of 08/10/23, of the 10Q to support as a required part of our quarterly review in order to assess completeness/accuracy of the form 10Q.	0.3	\$ 300	\$ 90.00
Sarah Pencak	08/10/23	(0.4) Perform tie out, as of 08/20/23, of footnotes 4 and 7 of the 10Q to support as a required part of our quarterly review in order to assess completeness/accuracy of the form 10Q.	0.4	\$ 300	\$ 120.00
Dan Varnish	08/10/23	(0.4) Performed the tie out, as of 08/10/23, of footnote three of the interim financial statements based on updated financials provided to the engagement team from Lordstown management.	0.4	\$ 300	\$ 120.00
Sarah Pencak	08/10/23	(0.4) Updated AC deck, as of 08/10/23, based on new information provided within the draft 10Q.	0.4	\$ 300	\$ 120.00
Sarah Pencak	08/10/23	(0.4) Updated the going concern memo, as of 08/10/23, in the audit file based on new information provided within the draft 10Q.	0.4	\$ 300	\$ 120.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	08/10/23	Extracted Footnote 2 from the 10Q related to significant accounting policies, concurrently begin analyzing the information while highlighting numbers to be tied out later.	0.4	\$ 250	\$ 100.00
Darrin Schultz	08/10/23	(0.5) Call to discuss our status, as of 08/10/23, of Q2 procedures, Partner review comments, and questions from our review of the company's draft 10-Q and overall update to go over status on the 10-Q and the technical nature of some of the accounting matters (pre-petition liabilities, impairment, legal proceedings) and to discuss these topics and the company accounting treatment with S. Stelk, D. Schultz, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 500	\$ 250.00
Sara Rufo	08/10/23	(0.5) Call to discuss our status, as of 08/10/23, of Q2 procedures, Partner review comments, and questions from our review of the company's draft 10-Q and overall update to go over status on the 10-Q and the technical nature of some of the accounting matters (pre-petition liabilities, impairment, legal proceedings) and to discuss these topics and the company accounting treatment with S. Stelk, D. Schultz, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 350	\$ 175.00
Mark Schierholt	08/10/23	(0.5) Call to discuss our status, as of 08/10/23, of Q2 procedures, Partner review comments, and questions from our review of the company's draft 10-Q and overall update to go over status on the 10-Q and the technical nature of some of the accounting matters (pre-petition liabilities, impairment, legal proceedings) and to discuss these topics and the company accounting treatment with S. Stelk, D. Schultz, M. Schierholt, S. Rufo (KPMG).	0.5	\$ 450	\$ 225.00
Sarah Pencak	08/10/23	(0.5) Perform tie out, as of 08/10/23, of the statement of stockholder's equity in the 10Q to support as a required part of our quarterly review in order to assess completeness/accuracy of the form 10Q.	0.5	\$ 300	\$ 150.00
Dan Varnish	08/10/23	(0.5) Performed the tie out of footnote six of the interim financial statements based on updated financials provided to the engagement team from Lordstown management.	0.5	\$ 300	\$ 150.00
Sarah Pencak	08/10/23	(0.5) Senior Associate review of income statement tie out, as of 08/10/23, of the 10Q to support as a required part of our quarterly review in order to assess completeness/accuracy of the form 10Q.	0.5	\$ 300	\$ 150.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	08/10/23	Researched, concurrently documenting, as of 08/10/23, the restricted entity status of Lordstown.	0.5	\$ 250	\$ 125.00
Sara Rufo	08/10/23	Email correspondence with Lordstown management to communicate questions on the 10-Q and accounting for fixed impairment.	0.6	\$ 350	\$ 210.00
Melina Lynn	08/10/23	Utilizing the trial balance from Lordstown, performed tie out, as of 08/10/23, of amounts to the income statement / balance sheet while developing questions for management.	0.6	\$ 250	\$ 150.00
Sarah Pencak	08/10/23	(0.7) Documented findings from our required quarterly inquiries with Lordstown management and those charged with governance (CFO, Controller, General Counsel, President & CEO, Executive Chairman of the Board, and Chair of Audit Committee) over the state of the company.	0.7	\$ 300	\$ 210.00
Dan Varnish	08/10/23	(0.7) Updated income statement balances, as of 08/10/23, within the income statement analytic based on updated financials provided to the engagement team that day from Lordstown management.	0.7	\$ 300	\$ 210.00
Sarah Pencak	08/10/23	(0.8) Perform tie out, as of 08/10/23, of footnotes 2/5 of the 10Q to support as a required part of our quarterly review in order to assess completeness/accuracy of the form 10Q.	0.8	\$ 300	\$ 240.00
Dan Varnish	08/10/23	(0.8) Updated management board minutes representation letter, as of 08/10/12, for Manager's comments.	0.8	\$ 300	\$ 240.00
Dan Varnish	08/10/23	(1.0) Performed analytical review of the Company's cash flow statement as part of our required quarterly review procedures.	1.0	\$ 300	\$ 300.00
Sarah Pencak	08/10/23	(1.0) Senior Associate review, as of 08/10/23, of tie out of the balance sheet to the trial balance to support as a required part of our quarterly review in order to assess completeness / accuracy of the form 10Q.	1.0	\$ 300	\$ 300.00
Dan Varnish	08/10/23	(1.2) Updated balance sheet balances, as of 08/10/23, within the income statement analytic based on updated financials provided to the engagement team that day from Lordstown management.	1.2	\$ 300	\$ 360.00
Dan Varnish	08/10/23	(1.3) Updated Lordstown management representation letter, as of 08/10/23, for Manager's comments.	1.3	\$ 300	\$ 390.00
Melina Lynn	08/10/23	Used DataSnipper to check the mathematical accuracy of the 10Q, concurrently compiling list of questions on the 10-Q to inquire via email from M. Port	1.3	\$ 250	\$ 325.00

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June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Mark Schierholt	08/10/23	(1.5) Managing Director review, as of 08/09/23, concurrently providing comments on the company's drafted Q2 Form 10-Q / other quarterly accounting memos.	1.5	\$ 450	\$ 675.00
Melina Lynn	08/10/23	Utilizing information from M. Port (Lordstown) regarding the 10Q footnote 1 that relates to Description of the Business, concurrently performing tie out, as of 08/10/23, of numbers within footnote 1 to prior year 10Q amounts, balance sheet and income statement as well as acknowledging the information disclosed within including generating questions for amounts that don't agree.	1.6	\$ 250	\$ 400.00
Melina Lynn	08/10/23	Utilizing information from M. Port (Lordstown) regarding the 10Q balance Sheet, concurrently performing tie out, as of 08/10/23, of the calculations to the trial balance / income statement.	2.0	\$ 250	\$ 500.00
Dan Varnish	08/10/23	(2.1) Performed the statement of cash flow tie out, as of 08/10/23, based on updated financials provided to the engagement team that day from Lordstown management.	2.1	\$ 300	\$ 630.00
Melina Lynn	08/10/23	Utilizing the income statement, performed tie out, as of 08/10/23, of the calculations to the JET report from Lordstown / the trial balance as well as generating questions for amounts that don't agree.	2.1	\$ 250	\$ 525.00
Sara Rufo	08/10/23	Manager review, as of 08/10/23, of Q2 workpapers including Board Minutes (0.4), CF Analytic and review notes on BS / IS Analytics (1.1), FN Tie outs	2.5	\$ 350	\$ 875.00
Scott Stelk	08/10/23	Partner review, as of 08/10/23, of the Q2 10-Q draft document (2.0), AC Presentation Deck (0.5).	2.5	\$ 500	\$ 1,250.00
Sara Rufo	08/10/23	Manager review, as of 08/10/23, of Q2 workpapers including Q2 impairment (2.4) / LCNRV calculation (1.5).	3.9	\$ 350	\$ 1,365.00
Melina Lynn	08/11/23	(0.3) Updated the documentation, as of 08/11/23, of 10Q footnote 1 (strategy and description of business) based on S. Rufo (KPMG) review comments.	0.3	\$ 250	\$ 75.00
Melina Lynn	08/11/23	(0.5) Call to discuss status, as of 08/11/23, of the Q2 review procedures, outstanding questions/comments, with S. Rufo, S. Pencak, D. Varnish, M. Lynn	0.5	\$ 250	\$ 125.00
Dan Varnish	08/11/23	(0.5) Call to discuss status, as of 08/11/23, of the Q2 review procedures, outstanding questions/comments, with S. Rufo, S. Pencak, D. Varnish, M. Lynn	0.5	\$ 300	\$ 150.00

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Audit Services

June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	08/11/23	(0.5) Call to discuss status, as of 08/11/23, of the Q2 review procedures, outstanding questions/comments, with S. Rufo, S. Pencak, D. Varnish, M. Lynn	0.5	\$ 350	\$ 175.00
Sarah Pencak	08/11/23	(0.5) Call to discuss status, as of 08/11/23, of the Q2 review procedures, outstanding questions/comments, with S. Rufo, S. Pencak, D. Varnish, M. Lynn	0.5	\$ 300	\$ 150.00
Sara Rufo	08/11/23	Email correspondence, as of 08/11/23, with client on 10-Q questions / outstanding support.	0.6	\$ 350	\$ 210.00
Sara Rufo	08/11/23	(0.9) Attended the company's Q2 Audit Committee meeting to go over status, as of 08/11/23, of 10-Q and the latest update from the company with S. Stelk, M. Schierholt, S. Rufo (KPMG), J. Spreen (Baker Hostetler), D. Turetsky (White & Case), D. Ninivaggi, A. Kroll, M. Leaonard, J. Reiss, E. Hightower, K. Feldman, M. Port (Lordstown).	0.9	\$ 350	\$ 315.00
Mark Schierholt	08/11/23	(0.9) Attended the company's Q2 Audit Committee meeting to go over status, as of 08/11/23, of 10-Q and the latest update from the company with S. Stelk, M. Schierholt, S. Rufo (KPMG), J. Spreen (Baker Hostetler), D. Turetsky (White & Case), D. Ninivaggi, A. Kroll, M. Leaonard, J. Reiss, E. Hightower, K. Feldman, M. Port (Lordstown).	0.9	\$ 450	\$ 405.00
Melina Lynn	08/11/23	(0.9) Updated the SEC filing document, as of 08/11/23, to reflect the new 8-K filed on 7/31, concurrently incorporating this into the audit file.	0.9	\$ 250	\$ 225.00
Scott Stelk	08/11/23	Partner review, as of 08/11/23, of the Q2 10-Q draft document (quarterly financial statements).	1.0	\$ 500	\$ 500.00
Mark Schierholt	08/11/23	(1.1) Managing Director of Lordstown Form 10-Q for the purpose of finalizing the Q2 review.	1.1	\$ 450	\$ 495.00
Sarah Pencak	08/11/23	(1.2) Analyzed, as of 08/11/23, the legal confirmations that were received from Lordstown third party legal counsel (Baker & Hostetler LLP, Richards, Layton & Finger, P.A., White & Case LLP, Harrington Hoppe & Mitchell, Ltd., and Sullivan & Cromwell LLP) as part of our quarterly review procedures.	1.2	\$ 300	\$ 360.00
Melina Lynn	08/11/23	Used the statement of cash flows to tie out amounts within the impairment calculation workpaper that also is subsequently tied to the impairment memo.	1.4	\$ 250	\$ 350.00
Dan Varnish	08/11/23	(2.0) Analyzed, concurrently performing tie-out, as of 08/11/23, of the statement of stockholder's equity as part of tie-out procedures.	2.0	\$ 300	\$ 600.00

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Case No. 23-10831

Audit Services

June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	08/11/23	Continue, as of 08/11/23, Manager review of Q2 workpapers (cash flow analytic, BS and IS tie out) as these workpapers are required to be reviewed as part of our quarterly review documentation.	2.5	\$ 350	\$ 875.00
Sarah Pencak	08/12/23	(0.6) Cleared, as of 08/12/23, the review notes from Manager on the test work related to the LCNRV documentation.	0.6	\$ 300	\$ 180.00
Sarah Pencak	08/12/23	(0.7) Analyzed, as of 08/12/23, concurrently documenting an external legal confirmation received from Richards, Layton & Finger, P.A on this date as part of our quarterly review procedures.	0.7	\$ 300	\$ 210.00
Scott Stelk	08/12/23	Partner review, as of 08/12/23, of Q2 Workpaper documentation (primarily: Management's Inventory Accounting Analysis).	3.0	\$ 500	\$ 1,500.00
Sarah Pencak	08/13/23	(0.3) Analyzed, as of 08/13/23, management's Q2 legal log, which documented the legal accruals for Q2.	0.3	\$ 300	\$ 90.00
Dan Varnish	08/13/23	(0.5) Analyzed, performing concurrent update, as of 08/13/23, of footnote 3 based on updated financials received from Lordstown management.	0.5	\$ 300	\$ 150.00
Sarah Pencak	08/13/23	(1.2) Continue, as of 08/13/23, to update our documentation of the impairment memo including calculation based on updated versions provided by management.	1.2	\$ 300	\$ 360.00
Dan Varnish	08/13/23	(1.5) Analyzed, performing concurrent update, as of 08/13/23, of the statement of stockholder's equity tie out based on updated financials received from Lordstown management.	1.5	\$ 300	\$ 450.00
Dan Varnish	08/13/23	(2.0) Analyzed, performing concurrent update, as of 08/13/23, of the statement of cash flows tie out based on updated financials received from Lordstown management.	2.0	\$ 300	\$ 600.00
Scott Stelk	08/13/23	Partner review, as of 08/13/23, of Q2 workpaper documentation (primarily: CF analytic, Litigation Documentation).	2.0	\$ 500	\$ 1,000.00
Sarah Pencak	08/13/23	(2.2) Updated our documentation of the 10Q tie out, as of 08/13/23, based on an updated version of the 10Q provided by management.	2.2	\$ 300	\$ 660.00
Sara Rufo	08/13/23	Manager review, as of 08/13/23, of updated 10-Q prior to the company filing this document, concurrently consolidating comments from Partners to send to client.	2.9	\$ 350	\$ 1,015.00

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Audit Services

June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	08/13/23	Manager review, as of 08/13/23, of Q2 workpaper documentation (primarily, updated 10-Q footnotes, tie outs and final legal letters received).	3.4	\$ 350	\$ 1,190.00
Sara Rufo	08/14/23	(0.1) Call to discuss what took place during the company's Board of Directors meeting on June 23, 2023 S. Rufo, S. Pencak (KPMG) and M. Leonard (Lordstown).	0.1	\$ 350	\$ 35.00
Sarah Pencak	08/14/23	(0.1) Call to discuss what took place during the company's Board of Directors meeting on June 23, 2023 S. Rufo, S. Pencak (KPMG) and M. Leonard (Lordstown).	0.1	\$ 300	\$ 30.00
Dan Varnish	08/14/23	(0.3) Analyzed, performing concurrent update, as of 08/14/23, of footnote 5 based on updated financials received from Lordstown.	0.3	\$ 300	\$ 90.00
Dan Varnish	08/14/23	(0.3) Analyzed, performing concurrent update, as of 08/14/23, of footnote 6 based on updated financials received from Lordstown.	0.3	\$ 300	\$ 90.00
Dan Varnish	08/14/23	(0.5) Analyzed, performing concurrent update, as of 08/14/23, of the balance sheet analytics to clear Partner comments.	0.5	\$ 300	\$ 150.00
Melina Lynn	08/14/23	(0.6) Document tie out of the Company's updated 10-Q financial statements.	0.6	\$ 250	\$ 150.00
Melina Lynn	08/14/23	Obtain management signed representation letter and prepare in audit file. Input our issued docket in the audit file.	0.6	\$ 250	\$ 150.00
Dan Varnish	08/14/23	(0.7) Analyzed, performing concurrent update, as of 08/14/23, of footnote 3 based on updated financials received from Lordstown.	0.7	\$ 300	\$ 210.00
Sara Rufo	08/14/23	Call with M. Port (LMC) and S. Rufo (KPMG) to discuss updates, as of 08/14/23, to Q2 10-Q.	0.7	\$ 350	\$ 245.00
Melina Lynn	08/14/23	Document tie out of the Company's updated balance sheet.	0.7	\$ 250	\$ 175.00
Sarah Pencak	08/14/23	(0.8) Analyzed, as of 08/14/23, the accounting disclosure checklist prepared by management.	0.8	\$ 300	\$ 240.00
Melina Lynn	08/14/23	(0.8) Perform review, as of 08/14/23, of the Q2 audit disclosure checklist to ensure management appropriately disclosed all required disclosures.	0.8	\$ 250	\$ 200.00
Melina Lynn	08/14/23	Review, as of 08/14/23 in advance of uploading outstanding minutes/meeting agendas to the KCw audit file that have been outstanding from the quarter to show documentation.	1.0	\$ 250	\$ 250.00
Sarah Pencak	08/14/23	(1.1) Prepared final deliverables for communication to audit committee prior to filing Q2 10-Q.	1.1	\$ 300	\$ 330.00

EXHIBIT C1

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Audit Services
June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Sara Rufo	08/14/23	Email correspondence with management over comments on 10-Q and other open items to complete our Q2 review (Rep Letter, Officer Certifications, Legal Letters).	1.2	\$ 350	\$ 420.00
Sarah Pencak	08/14/23	(1.3) Cleared review notes related to the LCNRV documentation, as of 08/14/23, from Manager, Partner, and reviewing Partner.	1.3	\$ 300	\$ 390.00
Melina Lynn	08/14/23	Prepare tie out of the Company's updated income statement.	1.3	\$ 250	\$ 325.00
Scott Stelk	08/14/23	Partner review, as of 08/14/23, of the updated Q2 10-Q and Q2 workpapers (primarily review of management's finalized impairment assessment).	1.4	\$ 500	\$ 700.00
Melina Lynn	08/14/23	(1.5) Reviewed, as of 08/14/23, the mathematical accuracy over the 10Q as new versions came through as changes had been requested to Lordstown management.	1.5	\$ 250	\$ 375.00
Sarah Pencak	08/14/23	(1.5) Updated our legal accrual documentation, as of 08/14/23, based on the new external and internal legal letter we received from Sullivan & Cromwell LLP on this date.	1.5	\$ 300	\$ 450.00
Sara Rufo	08/14/23	Manager review, as of 08/14/23, of updated 10-Q document, concurrently providing comments for Lordstown management.	1.5	\$ 350	\$ 525.00
Melina Lynn	08/14/23	(2.0) Review the ADC checklist, as of 08/14/23, for changes from prior quarter to this Q2.	2.0	\$ 250	\$ 500.00
Dan Varnish	08/14/23	(2.2) Continue, as of 08/14/23, to analyze, performing concurrent update of the statement of cash flow tie out based on updated financials received from Lordstown.	2.2	\$ 300	\$ 660.00
Sarah Pencak	08/14/23	(2.5) Updated 10Q tie out, as of 08/14/23, for new version provided by Lordstown management.	2.5	\$ 300	\$ 750.00
Sara Rufo	08/14/23	Manager review, as of 08/13/23, of Q2 workpapers (representation letters / completion screens), concurrently clearing review notes on the file once verified the team updated our documentation in our workpapers to address comments.	2.7	\$ 350	\$ 945.00
Mark Schierholt	08/14/23	(3.0) Q2 interim review, as of 08/14/23, of financial reporting including completion.	3.0	\$ 450	\$ 1,350.00
Scott Stelk	08/14/23	Continue, on same day, Partner review of the updated Q2 10-Q in conjunction with Q2 workpapers (primarily review of management's finalized impairment assessment).	3.1	\$ 500	\$ 1,550.00

EXHIBIT C1

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	08/15/23	(0.2) Performed analysis comparing the last version of the 10Q that the engagement team received from Lordstown to the version of the 10Q that was filed with the SEC, concurrently documenting the lack of changes between the documents while populating into the audit file.	0.2	\$ 250	\$ 50.00
Sarah Pencak	08/15/23	(0.3) Completed file closeout procedures for the Q2 test work file.	0.3	\$ 300	\$ 90.00
Sara Rufo	08/15/23	Manager review, as of 08/15/23, of 10-Q post publish along with the file close out to confirm Lordstown management didn't make any changes to the document from the version we reviewed and versioned issued with the SEC.	0.4	\$ 350	\$ 140.00
Melina Lynn	08/15/23	(0.8) Compare, as of 08/15/23, the Edgarized 10Q to the latest version the ET received from Lordstown.	0.8	\$ 250	\$ 200.00
Sara Rufo	08/17/23	Perform Month-End Close Procedures, concurrently updating team schedule.	0.4	\$ 350	\$ 140.00
Sara Rufo	08/21/23	Completion of updated PCAOB Data Request for Lordstown.	0.5	\$ 350	\$ 175.00
Total Audit Services			<u>201.2</u>		<u>\$ 66,480.00</u>

EXHIBIT C2

Lordstown Motors Corp., et al.
Case No. 23-10831
 Retention Services
 June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	06/28/23	0.1 Drafted email to J. Roberts (KPMG) to provide bankruptcy counsel info for Lordstown Motors.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/07/23	0.1 Drafted email to KPMG team leads on Lordstown Motors to request estimate off fees to be provided to White & Case by EOD on 7/10.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/07/23	0.2 Email communication with S. Ludovici (White & Case) regarding conflict searches with regards to Retention and their request for estimate of KPMG from June-Dec 2023.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/10/23	0.2 Drafted email to White & Case to provide Lordstown estimate and related details as requested.	0.2	\$ 333	\$ 66.60
Sara Rufo	07/10/23	(0.5) Responded via email to request from client bankruptcy counsel on fee estimate.	0.5	\$ 350	\$ 175.00
Wendy Shaffer	07/11/23	0.1 Drafted email to S. Ludovici (White & Case) regarding go forward and timeline related to preparation of KPMG Declaration and retention Application.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/11/23	0.1 Review email from S. Ludovici (White & Case) regarding Debtors request for KPMG to move forward as a 327 professional in the Lordstown Motors bankruptcy matter and send email to KPMG Partners related to same.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/11/23	0.2 Email communication with J. Garza (KPMG) to provide Parties in Interest list and go forward instructions related to conflict checks to be performed.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/11/23	0.5 Begin to draft Declaration for Lordstown Motors Retention Application.	0.5	\$ 333	\$ 166.50
Wendy Shaffer	07/12/23	0.1 Drafted email to S. Stelk (KPMG) to request email approving waiver of Arbitration related to Audit services during the pendency of the bankruptcy as per Retention requirements.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/12/23	0.2 Drafted and sent Disclosure email to KPMG professionals performing services for Lordstown per Bankruptcy Retention requirements.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/12/23	0.2 Drafted email to L. Belmont (KPMG) to request data related to 90-day payments received by KPMG to be included in KPMG Lordstown Declaration.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/12/23	0.3 Review of Parties in Interest List provided by Debtor's counsel to identify Banks and Financial Institutions and concurrently draft email to provide list of same to send to K. Roberts (KPMG OGC) for disclosure purposes in the Lordstown Declaration.	0.3	\$ 333	\$ 99.90

EXHIBIT C2

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 Retention Services
 June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	07/12/23	0.5 Prepared Schedules 1 & 2 to be included with KPMG Declaration in Lordstown bankruptcy matter.	0.5	\$ 333	\$ 166.50
Wendy Shaffer	07/12/23	0.7 Review of Parties in Interest List provided by Debtor's counsel to identify Law Firms and concurrently draft email to provide list of same to send to R. Marchan (KPMG) for disclosure purposes in the Lordstown Declaration.	0.7	\$ 333	\$ 233.10
Wendy Shaffer	07/12/23	1.6 Continued to draft Lordstown Declaration.	1.6	\$ 333	\$ 532.80
Wendy Shaffer	07/13/23	0.2 Prepare for call with S. Rufo (KPMG) by drafting discussion points related to outstanding data required for Lordstown Declaration.	0.2	\$ 333	\$ 66.60
Sara Rufo	07/13/23	(0.4) Aggregated detail for the declaration.	0.4	\$ 350	\$ 140.00
Wendy Shaffer	07/13/23	0.4 Call with S. Rufo (KPMG) to walkthrough draft of KPMG Declaration and discuss/request missing data required for finalization of same.	0.4	\$ 333	\$ 133.20
Wendy Shaffer	07/14/23	0.3 Communication with S. Rufo (KPMG) and KPMG OGC regarding changes to Lordstown fee arrangement and next steps to address with regards to including revised fees and fee structure as well as Bankruptcy language (to be included in same) in an Amendment to be included in retention application.	0.3	\$ 333	\$ 99.90
Wendy Shaffer	07/14/23	0.4 Begin to draft Proposed order related to KPMG Declaration in Lordstown bankruptcy matter.	0.4	\$ 333	\$ 133.20
Wendy Shaffer	07/14/23	0.6 Performed review of initial draft of Lordstown OCP Retention Application, concurrently perform corresponding updates to KPMG Declaration in support of same.	0.6	\$ 333	\$ 199.80
Wendy Shaffer	07/17/23	0.2 Communication via email with S. Rufo (KPMG) regarding questions and request for additional data related to same.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/17/23	0.2 Review of draft Amendment to original EL for Lordstown and send to OGC with comments to OGC for review.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/17/23	1.4 Updates to Lordstown Declaration to include information provided as of 7/17/23 by S. Rufo (KPMG), J. Roberts (KPMG OGC) and R. Marchan	1.4	\$ 333	\$ 466.20
Wendy Shaffer	07/18/23	0.1 Drafted email to provide copies of audit EL and related Draft Amendment to same per request from L. Mezei (White & Case).	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/18/23	0.2 Communication via email with OGC to request review comments (if any) to initial draft of Retention Application prepared by White & Case.	0.2	\$ 333	\$ 66.60

EXHIBIT C2

Lordstown Motors Corp., et al.
Case No. 23-10831
 Retention Services
 June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	07/18/23	0.2 Drafted detailed email to S. Ludovici (White & Case) to provide data related to KPMG Retention Application and update regarding status of KPMG Declaration and proposed Order.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/18/23	0.2 Drafted email to S. Tarr (Blank Rome), J. Roberts (KPMG OGC) and S. Stelk (KPMG Audit Partner) to request review/approval of latest drafts of Lordstown Declaration and proposed order.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/20/23	0.1 Communication with S. Rufo (KPMG) regarding status of signed Amendment to EL in Lordstown matter and provide information related to Schedules 1 & 2 to accompany KPMG Declaration.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/20/23	0.1 Review and send executed Lordstown Amendment letter to L. Mezei (White & Case) for inclusion in KPMG Retention Application.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/20/23	0.2 Review of email communication from S. Rufo (KPMG) regarding Lordstown retention documents and follow-up communication related to same.	0.2	\$ 333	\$ 66.60
Sara Rufo	07/20/23	0.6 Manager review, as of 07/20/23, the Declaration to confirm information included within was accurate.	0.6	\$ 350	\$ 210.00
Wendy Shaffer	07/21/23	0.1 Drafted email to S. Stelk (KPMG) to advise regarding status of KPMG Declaration in Lordstown matter and next steps.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/21/23	0.2 Drafted email to S. Ludovici (White & Case) to provide copies of latest drafts of KPMG Declaration, Proposed order, Schedules 1& 2 and related to Engagement letters to facilitate finalization of KPMG retention Application in Lordstown bankruptcy matter.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/24/23	0.1 Drafted email to S. Stelk (KPMG) and J. Roberts (KPMG OGC) to request approval/final sign off related to latest drafts of Lordstown motor Retention documents prior to White & Case sending to client for sign-off.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/25/23	0.2 Email communication regarding request from White & Case to add additional language to KPMG Retention Application and forward to KPMG OGC and Declarant (S. Stelk) for review/approval.	0.2	\$ 333	\$ 66.60
Wendy Shaffer	07/26/23	0.2 Review of additional change requested to KPMG retention docs as well as OGC response to same and provide approval to counsel to move forward with changes.	0.2	\$ 333	\$ 66.60

EXHIBIT C2

Lordstown Motors Corp., et al.
Case No. 23-10831
 Retention Services
 June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	07/27/23	0.1 Forward changes to KPMG partner S. Stelk and KPMG's Office of general Counsel for approval/sign-off and respond to L. Mezei with approval of changes.	0.1	\$ 333	\$ 33.30
Wendy Shaffer	07/27/23	0.1 Review email from L. Mezei (White & Case) regarding additional updates to KPMG 's Lordstown Retention Application.	0.1	\$ 333	\$ 33.30
Total Retention Services			<u>12.4</u>		<u>\$ 4,154.70</u>

EXHIBIT C3

Lordstown Motors Corp., et al.
Case No. 23-10831
 Fee Application Preparation Services
 June 27, 2023 through August 31, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	06/27/23	0.1 Drafted email to provide Bankruptcy timekeeping guidelines to Lordstown team leads for distribution to all professionals providing services.	0.1	\$ 333	\$ 33.30
Mila Orobia	08/01/23	1.4 Review, as of 08/01/23, Lordstown Motors Retention Application for information to be incorporated into Lordstown exhibits and narratives.	1.4	\$ 210	\$ 294.00
Mila Orobia	08/02/23	1.5 Prepare Lordstown exhibit template to be used in fee application.	1.5	\$ 210	\$ 315.00
Mila Orobia	08/04/23	1.0 Began to prepare Lordstown narrative template to be used in the fee application.	1.0	\$ 210	\$ 210.00
Mila Orobia	08/17/23	2.4 Began to prepare the assigned portion of exhibit C1 for inclusion in the Lordstown July - August 2023 fee application.	2.4	\$ 210	\$ 504.00
Mila Orobia	08/22/23	1.9 Continue, as of 08/22/23, to prepare the assigned portion of exhibit C1 for inclusion in the Lordstown July - August 2023 fee application.	1.9	\$ 210	\$ 399.00
Mila Orobia	08/24/23	0.4 Prepare Lordstown estimate fees for the period from 6/27/23 thru posting date 8/23/23 per S. Rufo (KPMG) request.	0.4	\$ 210	\$ 84.00
Mila Orobia	08/29/23	1.7 Continue, as of 08/29/23, to prepare the assigned portion of exhibit C1 for inclusion in the Lordstown July - August 2023 fee application.	1.7	\$ 210	\$ 357.00
Total Fee Application Preparation Services			<u>10.4</u>		<u>\$ 2,196.30</u>